

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re: |  
| Chapter 11  
DELPHI AUTOMOTIVE SYSTEMS LLC |  
| Case No. 05-44640  
|  
Debtor. |  
| Claim#16413  
-----X

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)**

To: (Transferor) Gill Industries, Inc.  
5271 Plainfield Ave NE  
Grand Rapids, MI 49525-1046  
Attn: Walter D. Catton

The transfer of your claim as shown above, in the amount of \$68,853.37 has been transferred  
(unless previously expunged by court order) to:

LONGACRE MASTER FUND, LTD.  
Transferor: Gill Industries, Inc.  
810 Seventh Avenue, 22nd Floor  
New York, NY 10019  
Att: Vladimir Jelisavcic

No action is required if you do not object to the transfer of your claim. However, IF YOU  
OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF  
THIS NOTICE, YOU MUST:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.

Refer to INTERNAL CONTROL No. \_\_\_\_ in your objection. If you file an objection, a hearing  
will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree  
WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Intake Clerk

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FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, post prepaid on \_\_\_\_\_, 2006.

INTERNAL CONTROL NO.\_\_\_\_\_

Claims Agent Noticed: (Name of Outside Agent)  
Copy to Transferee: \_\_\_\_\_

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Deputy Clerk

**EVIDENCE OF TRANSFER OF CLAIM**

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")  
Southern District of New York  
One Bowling Green  
New York, NY 10004  
Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")  
Case No. 05-44640

Claim # 16413

This Evidence of Transfer of Claim makes reference to the Assignment of Claim, dated November \_\_, between Gill Industries Inc. ("Seller") and Longacre Master Fund, Ltd. and Longacre Capital Partners (QP), L.P.

**SELLER**, its successors and assigns, for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

**LONGACRE MASTER FUND, LTD.**  
c/o U.S. Bank National Association  
Corporate Trust Services  
1420 Fifth Avenue, 7<sup>th</sup> Floor  
Seattle, Washington 98101  
Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim held by Seller in the amount of \$68,853.37 ("Claim") against the Debtor.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated November 13, 2006.

**GILL INDUSTRIES INC**

By: /s/ Walter D. Catton  
Name: Walter D. Catton  
Title: VP

**LONGACRE MASTER FUND LTD.**

By:/s/ Steven S. Weissman  
Name: Steven S. Weissman  
Title: Director

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re: | Chapter 11  
|  
DELPHI CORPORATION | Case No. 05-44481  
|  
Debtor. | Claim#11098  
-----X

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)**

To: (Transferor) Gill Industries Inc.  
Gill Manufacturing  
5271 Plainfield  
Grand Rapids, MI 49505-1046  
Attn: Walter D. Catton

The transfer of your claim as shown above, in the amount of \$68,853.37 has been transferred  
(unless previously expunged by court order) to:

LONGACRE MASTER FUND, LTD.  
Transferor: Gill Industries Inc.  
810 Seventh Avenue, 22nd Floor  
New York, NY 10019  
Att: Vladimir Jelisavcic

No action is required if you do not object to the transfer of your claim. However, IF YOU  
OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF  
THIS NOTICE, YOU MUST:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.

Refer to INTERNAL CONTROL No. \_\_\_\_ in your objection. If you file an objection, a hearing  
will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree  
WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Intake Clerk

-----  
**FOR CLERK'S OFFICE USE ONLY:**

This notice was mailed to the first named party, by first class mail, post prepaid on \_\_\_\_\_, 2006.

INTERNAL CONTROL NO. \_\_\_\_\_

Claims Agent Noticed: (Name of Outside Agent)

Copy to Transferee: \_\_\_\_\_

-----  
Deputy Clerk

**EVIDENCE OF TRANSFER OF CLAIM**

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")  
Southern District of New York  
One Bowling Green  
New York, NY 10004  
Attn: Clerk

AND TO: DELPHI CORPORATION ("Debtor")  
Case No. 05-44481

Claim # 11098

This Evidence of Transfer of Claim makes reference to the Assignment of Claim, dated November 30, between Gill Industries Inc. ("Seller") and Longacre Master Fund, Ltd. and Longacre Capital Partners (QP), L.P.

**SELLER**, its successors and assigns, for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

**LONGACRE MASTER FUND, LTD.**  
c/o U.S. Bank National Association  
Corporate Trust Services  
1420 Fifth Avenue, 7<sup>th</sup> Floor  
Seattle, Washington 98101  
Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim held by Seller in the amount of \$68,853.37 ("Claim") against the Debtor.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated November 30 2006.

**GILL INDUSTRIES INC**

By: /s/ Walter D. Catton  
Name: Walter D. Catton  
Title: VP

**LONGACRE MASTER FUND LTD.**

By:/s/ Steven S. Weissman  
Name: Steven S. Weissman  
Title: Director